

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re: HCG SOFTWARE, LLC

§ Case No. 15-63347-JWC

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§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on 07/16/2015. The undersigned trustee was appointed on 07/16/2015.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 119,233.13

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>39,000.00</u>
Administrative expenses	<u>0.00</u>
Bank service fees	<u>3,664.38</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	\$ <u>76,568.75</u>

The remaining funds are available for distribution.

¹The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 11/02/2015 and the deadline for filing governmental claims was 01/12/2016. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$9,211.66. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$4,831.75, for a total compensation of \$4,831.75². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$154.77 for total expenses of \$154.77².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 08/21/2020

By: /s/ S. Gregory Hays
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1**Individual Estate Property Record and Report
Asset Cases**

Exhibit A

Page: 1

Case No.: 15-63347-JWC**Case Name:** HCG SOFTWARE, LLC**Trustee Name:** (300320) S. Gregory Hays**Date Filed (f) or Converted (c):** 07/16/2015 (f)**§ 341(a) Meeting Date:** 08/25/2015**For Period Ending:** 08/21/2020**Claims Bar Date:** 11/02/2015

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 Checks	1,382.67	1,382.67		0.00	FA
2 JPMorgan Chase Bank checking account	0.00	0.00		0.00	FA
3 U.S. Bank checking Account	346.60	346.60		0.00	FA
4 Security deposit held by landlord Subject to offset against unpaid rent.	34,667.00	0.00		0.00	FA
5 Accounts Receivable	15,639.12	15,639.12		1,589.67	FA
6* Judgment Against Public Sector Solutions, Inc (See Footnote)	1,031,652.50	12,500.00		25,000.00	FA
7 Loan made to Andy Seitz	8,400.00	0.00		0.00	FA
8 Unauthorized payments to Scott D. Stanton	Unknown	0.00		0.00	FA
9 Software and associated software code	Unknown	83,000.00		83,000.00	FA
10 URL: previsionepm.com	50.00	50.00		0.00	FA
11 URL: hcgssoftware.com	50.00	50.00		0.00	FA
12 Miscellaneous office equipment (See Attachment B	1,000.00	1,000.00		1,000.00	FA
13 Computers and monitors	1,500.00	1,500.00		1,500.00	FA
14 Servers	3,500.00	3,500.00		3,500.00	FA
15 Tax Refunds (u)	0.00	382.67		384.12	FA
16 Avoidance Action Claims (u)	0.00	2,759.34		2,759.34	FA
17 Insurance Payment (u)	0.00	500.00		500.00	FA
17 Assets Totals (Excluding unknown values)	\$1,098,187.89	\$122,610.40		\$119,233.13	\$0.00

RE PROP# 6 Public-Sector Solutions ("PSS") filed Chapter 7 in the District of Maryland. The Trustee for PSS has resolved a fraudulent conveyance claims in that matter. The Trustee negotiated a settlement with the Trustee in the PSS bankruptcy case.

Major Activities Affecting Case Closing:**Initial Projected Date Of Final Report (TFR):** 12/31/2017**Current Projected Date Of Final Report (TFR):** 08/21/2020 (Actual)

Form 1

**Individual Estate Property Record and Report
Asset Cases**

Exhibit A

Page: 2

Case No.: 15-63347-JWC

Case Name: HCG SOFTWARE, LLC

For Period Ending: 08/21/2020

Trustee Name: (300320) S. Gregory Hays

Date Filed (f) or Converted (c): 07/16/2015 (f)

§ 341(a) Meeting Date: 08/25/2015

Claims Bar Date: 11/02/2015

08/21/2020

Date

/s/S. Gregory Hays

S. Gregory Hays

Form 2

Exhibit B

Page: 1

Cash Receipts And Disbursements Record

Case No.: 15-63347-JWC

Trustee Name: S. Gregory Hays (300320)

Case Name: HCG SOFTWARE, LLC

Bank Name: Mechanics Bank

Taxpayer ID #: **-***6882

Account #: *****4866 Checking Account

For Period Ending: 08/21/2020

Blanket Bond (per case limit): \$30,203,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
08/04/15	{16}	Davis & Galm	Preference funds from garnishment to US Bank	1241-000	2,759.34		2,759.34
08/17/15	{15}	US Treasury	Refund - 1st quarter 2015 Form 941	1224-000	382.67		3,142.01
08/17/15	{17}	The Hartford	Personal property damage 10/22/14	1229-000	500.00		3,642.01
08/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	3,632.01
09/09/15	{15}	US Treasury	Refund of December 2008 form 944	1224-000	1.45		3,633.46
09/09/15	{5}	University of Arkansas	A/R Collection	1121-000	1,500.00		5,133.46
09/18/15	{9}	Home Brands Group LLC	Earnest Money Deposit. Sale of assets per Order, Dkt # 49. Applied to Software & associated code.	1129-000	10,000.00		15,133.46
09/24/15	{5}	MODA Health	Final bill	1121-000	89.67		15,223.13
09/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		12.71	15,210.42
10/19/15		Home Brands Group LLC Wells Fargo SF	Wire transfer. Sale of assets per Order, Dkt # 49.		40,000.00		55,210.42
	{9}	Home Brands Group, LLC	Allocation of sale proceeds to scheduled value of Software & associated software code. \$73,000.00	1129-000			
	{14}	Home Brands Group LLC	Allocation of sale proceeds to scheduled value of Servers. \$3,500.00	1129-000			
	{13}	Home Brands Group LLC	Allocation of sale proceeds to scheduled value of Computers and Monitors \$1,500.00	1129-000			
	{12}	Home Brands Group LLC	Allocation of sale proceeds to scheduled value of Miscellaneous equipment \$1,000.00	1129-000			
		William Smith	Payment of secured claim in assets sold. -\$39,000.00	4210-000			
10/30/15		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		42.97	55,167.45
11/30/15		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		76.70	55,090.75
12/31/15		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		87.17	55,003.58
01/29/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		76.27	54,927.31
03/01/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		76.16	54,851.15
03/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		86.55	54,764.60
04/29/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		75.93	54,688.67

Page Subtotals: \$55,233.13 \$544.46

Form 2

Exhibit B

Page: 2

Cash Receipts And Disbursements Record

Case No.: 15-63347-JWC

Trustee Name: S. Gregory Hays (300320)

Case Name: HCG SOFTWARE, LLC

Bank Name: Mechanics Bank

Taxpayer ID #: **-***6882

Account #: *****4866 Checking Account

For Period Ending: 08/21/2020

Blanket Bond (per case limit): \$30,203,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
05/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		75.82	54,612.85
06/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		86.18	54,526.67
07/29/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		75.60	54,451.07
08/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		85.91	54,365.16
09/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		77.98	54,287.18
10/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		75.27	54,211.91
11/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		82.95	54,128.96
12/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		77.64	54,051.32
01/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		82.91	53,968.41
02/28/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		72.45	53,895.96
03/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		80.10	53,815.86
04/28/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		72.24	53,743.62
05/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		85.03	53,658.59
06/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		77.17	53,581.42
07/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		74.49	53,506.93
08/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		84.66	53,422.27
09/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		74.27	53,348.00
10/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		81.84	53,266.16
11/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		76.61	53,189.55
12/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		73.95	53,115.60
01/25/18	{6}	Public-Sector Solutions, inc (Yumkas, Vidmar IOLTA)	Settlement of claim between HCG Trustee, PSS Trustee, USL Financials, Inc., and Konstantinos Alexakis per Order, docket # 74.	1149-000	12,500.00		65,615.60
01/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		87.03	65,528.57
02/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		87.96	65,440.61
03/05/18	{6}	Joesph J Bellinger, Trustee for Public-Sector Solutions	Settlement of claim between HCG Trustee, PSS Trustee, USL Financials, Inc., and Konstantinos Alexakis per Order, docket # 74.	1149-000	12,500.00		77,940.61
03/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		108.50	77,832.11

Page Subtotals: \$25,000.00 \$1,856.56

Form 2**Exhibit B**

Page: 3

Cash Receipts And Disbursements Record**Case No.:** 15-63347-JWC**Trustee Name:** S. Gregory Hays (300320)**Case Name:** HCG SOFTWARE, LLC**Bank Name:** Mechanics Bank**Taxpayer ID #:** **-***6882**Account #:** *****4866 Checking Account**For Period Ending:** 08/21/2020**Blanket Bond (per case limit):** \$30,203,000.00**Separate Bond (if applicable):** N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
04/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		108.21	77,723.90
05/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		122.98	77,600.92
06/29/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		107.89	77,493.03
07/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		118.89	77,374.14
08/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		115.00	77,259.14
09/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		59.26	77,199.88
10/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		69.79	77,130.09
01/30/20		Transition transfer Debit	Transition transfer debit. Transfer from Mechanics Bank account to East West Bank account	9999-000		77,130.09	0.00

COLUMN TOTALS**80,233.13****80,233.13****\$0.00**

Less: Bank Transfers/CDs

0.00

77,130.09

Subtotal**80,233.13****3,103.04**

Less: Payments to Debtors

0.00

NET Receipts / Disbursements**\$80,233.13****\$3,103.04**

Form 2**Exhibit B**

Page: 4

Cash Receipts And Disbursements Record**Case No.:** 15-63347-JWC**Trustee Name:** S. Gregory Hays (300320)**Case Name:** HCG SOFTWARE, LLC**Bank Name:** East West Bank**Taxpayer ID #:** **-***6882**Account #:** *****0099 Demand Deposit Account**For Period Ending:** 08/21/2020**Blanket Bond (per case limit):** \$30,203,000.00**Separate Bond (if applicable):** N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
01/30/20		Transition Transfer Credit	Transition Transfer Credit. Transfer from Mechanics Bank account to East West Bank account	9999-000	77,130.09		77,130.09
03/31/20		East West Bank	Bank and Technology Service Fee	2600-000		61.63	77,068.46
04/30/20		East West Bank	Bank and Technology Services Fees	2600-000		123.18	76,945.28
05/29/20		East West Bank	Bank and Technology Services Fees	2600-000		118.88	76,826.40
06/30/20		East West Bank	Bank and Technology Services Fees	2600-000		130.98	76,695.42
07/31/20		East West Bank	Bank and Technology Services Fees	2600-000		126.67	76,568.75

COLUMN TOTALS**77,130.09****561.34****\$76,568.75**

Less: Bank Transfers/CDs

77,130.09

0.00

Subtotal**0.00****561.34**

Less: Payments to Debtors

0.00

NET Receipts / Disbursements**\$0.00****\$561.34**

Form 2

Exhibit B
Page: 5

Cash Receipts And Disbursements Record

Case No.: 15-63347-JWC
Case Name: HCG SOFTWARE, LLC
Taxpayer ID #: **_***6882
For Period Ending: 08/21/2020

Trustee Name: S. Gregory Hays (300320)
Bank Name: East West Bank
Account #: *****0099 Demand Deposit Account
Blanket Bond (per case limit): \$30,203,000.00
Separate Bond (if applicable): N/A

Net Receipts:	\$80,233.13
Plus Gross Adjustments:	\$39,000.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$119,233.13

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****4866 Checking Account	\$80,233.13	\$3,103.04	\$0.00
*****0099 Demand Deposit Account	\$0.00	\$561.34	\$76,568.75
	\$80,233.13	\$3,664.38	\$76,568.75

08/21/2020

Date

/s/S. Gregory Hays

S. Gregory Hays

Exhibit C

Analysis of Claims Register

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM1	S. Gregory Hays, Trustee 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <2100-000 Trustee Compensation> , 200	Administrative 10/09/15		\$9,211.66 \$9,211.66	\$0.00	\$9,211.66
ADM2	S. Gregory Hays, Trustee 2964 Peachtree Rd NW Ste 555 Atlanta, GA 30305 <2200-000 Trustee Expenses> , 200	Administrative 10/09/15		\$295.09 \$295.09	\$0.00	\$295.09
ADM3	Arnall Golden Gregory LLP Attn: Michael Bargar 171 17th Street NW Ste 2100 Atlanta, GA 30363-1031 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 09/03/19		\$79,824.50 \$79,824.50	\$0.00	\$79,824.50
ADM4	Arnall Golden Gregory LLP Attn: Michael Bargar 171 17th Street NW Ste 2100 Atlanta, GA 30363-1031 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 09/03/19		\$641.25 \$641.25	\$0.00	\$641.25
ADM5	Pierce McCoy PLLC Attn: Jonathan A. Grasso 101 W. Main Street, Suite 101 Norfolk, VA 23510 <3210-000 Attorney for Trustee Fees (Other Firm)> , 200	Administrative 01/26/18		\$9,600.00 \$9,600.00	\$0.00	\$9,600.00
The Trustee and his other professions have agreed to the reduced payment of their fee applications and full payment of the Pierce McCoy PPLC's fee application.						

Exhibit C **Analysis of Claims Register**

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADM6	Hays Financial Consulting LLC 2964 Peachtree Road NW Ste 555 Atlanta, GA 30305 <3310-000 Accountant for Trustee Fees (Trustee Firm)> , 200	Administrative 09/03/19		\$36,150.00 \$36,150.00	\$0.00	\$36,150.00
ADM7	Hays Financial Consulting LLC 2964 Peachtree Road NW Ste 555 Atlanta, GA 30305 <3320-000 Accountant for Trustee Expenses (Trustee Firm)> , 200	Administrative 09/03/19		\$1,552.56 \$1,552.56	\$0.00	\$1,552.56
1P	Internal Revenue Service, <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570 Filed as \$7,566.06 priority claim. Amended/replaced by POC # 1P-5.	Priority 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00
1P-2	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570 Filed as \$499.34 priority claim. Amended/replaced by POC # 1P-5.	Priority 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00
1P-3	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570 Filed as \$499.34 priority claim. Amended/replaced by POC # 1P-5.	Priority 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00
1P-4	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Filed as \$399.34 priority claim. Amended/replaced by POC # 1P-5.						
1P-5	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 08/07/15		\$396.83 \$396.83	\$0.00	\$396.83
2	Tracy Blom, <5300-000 Wages - § 507(a)(4)> , 510	Priority 08/13/15		\$1,650.00 \$1,650.00	\$0.00	\$1,650.00
3P	Kristina M. Smith, <5300-000 Wages - § 507(a)(4)> , 510	Priority 08/17/15		\$12,475.00 \$12,475.00	\$0.00	\$12,475.00
5	Shellie Tetzlaff, <5300-000 Wages - § 507(a)(4)> , 510	Priority 08/19/15		\$506.62 \$506.62	\$0.00	\$506.62
7	Molly Bradley, <5300-000 Wages - § 507(a)(4)> , 510	Priority 09/14/15		\$9,317.31 \$9,317.31	\$0.00	\$9,317.31
8P	Brandon Frost, <5300-000 Wages - § 507(a)(4)> , 510	Priority 10/06/15		\$12,475.00 \$12,475.00	\$0.00	\$12,475.00
9	Department of Consumer & Business Services 350 Winter St Salem, OR 97309 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 10/12/15		\$150.30 \$150.30	\$0.00	\$150.30
14P	Scott D. Stanton Trust 19188 SE Tillstrom Boring, OR 97009 <5300-000 Wages - § 507(a)(4)> , 510	Priority 10/29/15		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
Filed as \$12,475 priority claim. Withdrawn by creditor per docket # 51.						
17P	Scott D. Stanton 19188 SE Tillstrom Road Damascus, OR 97089 <5300-000 Wages - § 507(a)(4)> , 510	Priority 10/30/15		\$12,475.00 \$12,475.00	\$0.00	\$12,475.00
20	Sheri Y. Peterson 10762 SE 78th Ave Portland, OR 97222 <5300-000 Wages - § 507(a)(4)> , 510	Priority 10/30/15		\$387.50 \$387.50	\$0.00	\$387.50
21P	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
Filed as a \$4,200.87 priority claim. Amended/replaced by POC # 21P-5.						
21P-2	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
Filed as a \$1,584.55 priority claim. Amended/replaced by POC # 21P-5.						
21P-3	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
Filed as a \$1,277.81 priority claim. Amended/replaced by POC # 21P-5.						
21P-4	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
Filed as a \$2,650.97 priority claim. Amended/replaced by POC # 21P-5.						

Exhibit C **Analysis of Claims Register**

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
21P-5	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 12/22/15		\$1,531.79 \$1,531.79	\$0.00	\$1,531.79
22P	City of Portland 1224 SW 4th Avenue Portland, OR 97204 <5800-000 Claims of Governmental Units - § 507(a)(8)> , 570	Priority 01/12/16		\$209.66 \$209.66	\$0.00	\$209.66
1U	Internal Revenue Service, <7300-000 Section 726(a)(4) Fines, Penalties> , 630 Filed as \$200 penalty claim claim under §726(a)(4). Amended/replaced by POC # 1U-5.	Unsecured 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00
1U-2	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <7300-000 Section 726(a)(4) Fines, Penalties> , 630 Filed as \$200 penalty claim claim under §726(a)(4). Amended/replaced by POC # 1U-5.	Unsecured 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00
1U-3	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <7300-000 Section 726(a)(4) Fines, Penalties> , 630 Filed as \$100 penalty claim claim under §726(a)(4). Amended/replaced by POC # 1U-5.	Unsecured 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00
1U-4	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <7300-000 Section 726(a)(4) Fines, Penalties> , 630 Filed as \$100 penalty claim claim under §726(a)(4). Amended/replaced by POC # 1U-5.	Unsecured 08/07/15		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C **Analysis of Claims Register**

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
1U-5	Internal Revenue Service 401 W. Peachtree St. Stop-334D Atlanta, GA 30308 <7300-000 Section 726(a)(4) Fines, Penalties> , 630 Penalty claim claim under §726(a)(4).	Unsecured 08/07/15		\$43.14 \$43.14	\$0.00	\$43.14
3U	Kristina M. Smith, <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/17/15		\$3,379.15 \$3,379.15	\$0.00	\$3,379.15
4	Energetiq Technology, Inc., <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/17/15		\$12,000.00 \$12,000.00	\$0.00	\$12,000.00
6	Global Network Support, Inc., <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 08/25/15		\$15,186.50 \$15,186.50	\$0.00	\$15,186.50
8U	Brandon Frost, <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/06/15		\$2,397.78 \$2,397.78	\$0.00	\$2,397.78
10	Christina Pak-Hanratty 1123 Bluffhaven Way Atlanta, GA 30319 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/20/15		\$100,000.00 \$100,000.00	\$0.00	\$100,000.00
11	Bryan Cave LLP c/o Sarah M. Good One Atlantic Center-14th Flr. 1201 W. Peachtree Street, NW Atlanta, GA 30309-3471 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/28/15		\$20,311.14 \$20,311.14	\$0.00	\$20,311.14

Exhibit C

Analysis of Claims Register

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
12	Daniel P. Stanton Trust Attn: Dan Stanton 112 Ortega Court Erie, CO 80516 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/28/15		\$75,000.00 \$75,000.00	\$0.00	\$75,000.00
13	Parsons Farnell & Grein, LLP 1030 SW Morrison Street Portland, OR 97205 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/28/15		\$247,227.91 \$247,227.91	\$0.00	\$247,227.91
14U	Scott D. Stanton Trust 19188 SE Tillstrom Boring, OR 97009 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Filed as \$512,609 unsecured claim. Withdrawn by creditor per docket # 51.	Unsecured 10/29/15		\$0.00 \$0.00	\$0.00	\$0.00
15	Scott D. Stanton 19188 SE Tillstrom Road Damascus, OR 97089 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/30/15		\$370,600.00 \$370,600.00	\$0.00	\$370,600.00
16	Scott D. Stanton Trust c/o Scott D. Stanton 19188 SE Tillstrom Road Damascus, OR 97089 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/30/15		\$184,500.00 \$184,500.00	\$0.00	\$184,500.00
17U	Scott D. Stanton 19188 SE Tillstrom Road Damascus, OR 97089 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/30/15		\$512,609.00 \$512,609.00	\$0.00	\$512,609.00

Exhibit C

Analysis of Claims Register

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
18	William C. Smith, Jr. 507 Avery Creek Pointe Woodstock, GA 30188 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 11/02/15		\$2,450,019.46 \$2,450,019.46	\$0.00	\$2,450,019.46
19	Anthony C Seitz aka Andy Seitz 17155 SW Carlson Street Sherwood, OR 97140 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 10/28/15		\$16,023.57 \$16,023.57	\$0.00	\$16,023.57
21U	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Filed as a \$1,050.00 unsecured claim. Amended/replaced by POC # 21U-5.	Unsecured 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
21U-2	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Filed as a \$7.50 unsecured claim. Amended/replaced by POC # 21U-5.	Unsecured 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
21U-3	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Filed as a \$7.50 unsecured claim. Amended/replaced by POC # 21U-5.	Unsecured 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00
21U-4	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610 Filed as a \$2,757.50 unsecured claim. Amended/replaced by POC # 21U-5.	Unsecured 12/22/15		\$0.00 \$0.00	\$0.00	\$0.00

Exhibit C

Analysis of Claims Register

Case: 15-63347-JWC

HCG SOFTWARE, LLC

Claims Bar Date: 11/02/15

Claim No.	Claimant Name/ <Category>, Priority	Claim Type/ Date Filed	Claim Ref	Amount Filed/ Allowed	Paid to Date	Claim Balance
21U-5	Oregon Department of Revenue 955 Center St NE Salem, OR 97301 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 12/22/15		\$2,757.50 \$2,757.50	\$0.00	\$2,757.50
22U	City of Portland 1224 SW 4th Avenue Portland, OR 97204 <7100-000 Section 726(a)(2) General Unsecured Claims> , 610	Unsecured 01/12/16		\$60.00 \$60.00	\$0.00	\$60.00
Case Total:					\$0.00	\$4,200,965.22

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 15-63347-JWC
Case Name: HCG SOFTWARE, LLC
Trustee Name: S. Gregory Hays

Balance on hand: \$ 76,568.75

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00
Remaining balance: \$ 76,568.75

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - S. Gregory Hays, Trustee	9,211.66	0.00	4,831.75
Accountant for Trustee, Fees - Hays Financial Consulting LLC	36,150.00	0.00	18,961.58
Accountant for Trustee, Expenses - Hays Financial Consulting LLC	1,552.56	0.00	814.36
Trustee, Expenses - S. Gregory Hays, Trustee	295.09	0.00	154.77
Attorney for Trustee Fees (Other Firm) - Pierce McCoy PLLC	9,600.00	0.00	9,600.00
Attorney for Trustee Fees (Other Firm) - Arnall Golden Gregory LLP	79,824.50	0.00	41,869.94
Attorney for Trustee Fees (Other Firm) - Arnall Golden Gregory LLP	641.25	0.00	336.35

Total to be paid for chapter 7 administrative expenses: \$ 76,568.75
Remaining balance: \$ 0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$51,575.01 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1P	Internal Revenue Service	0.00	0.00	0.00
1P-2	Internal Revenue Service	0.00	0.00	0.00
1P-3	Internal Revenue Service	0.00	0.00	0.00
1P-4	Internal Revenue Service	0.00	0.00	0.00
1P-5	Internal Revenue Service	396.83	0.00	0.00
2	Tracy Blom	1,650.00	0.00	0.00
3P	Kristina M. Smith	12,475.00	0.00	0.00
5	Shellie Tetzlaff	506.62	0.00	0.00
7	Molly Bradley	9,317.31	0.00	0.00
8P	Brandon Frost	12,475.00	0.00	0.00
9	Department of Consumer & Business Services	150.30	0.00	0.00
14P	Scott D. Stanton Trust	0.00	0.00	0.00
17P	Scott D. Stanton	12,475.00	0.00	0.00
20	Sheri Y. Peterson	387.50	0.00	0.00
21P	Oregon Department of Revenue	0.00	0.00	0.00
21P-2	Oregon Department of Revenue	0.00	0.00	0.00
21P-3	Oregon Department of Revenue	0.00	0.00	0.00
21P-4	Oregon Department of Revenue	0.00	0.00	0.00
21P-5	Oregon Department of Revenue	1,531.79	0.00	0.00
22P	City of Portland	209.66	0.00	0.00

Total to be paid for priority claims:	\$	0.00
Remaining balance:	\$	0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$4,012,072.01 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
3U	Kristina M. Smith	3,379.15	0.00	0.00
4	Energetiq Technology, Inc.	12,000.00	0.00	0.00
6	Global Network Support, Inc.	15,186.50	0.00	0.00
8U	Brandon Frost	2,397.78	0.00	0.00
10	Christina Pak-Hanratty	100,000.00	0.00	0.00
11	Bryan Cave LLP c/o Sarah M. Good	20,311.14	0.00	0.00
12	Daniel P. Stanton Trust Attn: Dan Stanton	75,000.00	0.00	0.00
13	Parsons Farnell & Grein, LLP	247,227.91	0.00	0.00
14U	Scott D. Stanton Trust	0.00	0.00	0.00
15	Scott D. Stanton	370,600.00	0.00	0.00
16	Scott D. Stanton Trust	184,500.00	0.00	0.00
17U	Scott D. Stanton	512,609.00	0.00	0.00
18	William C. Smith, Jr.	2,450,019.46	0.00	0.00
19	Anthony C Seitz aka Andy Seitz	16,023.57	0.00	0.00
21U	Oregon Department of Revenue	0.00	0.00	0.00
21U-2	Oregon Department of Revenue	0.00	0.00	0.00
21U-3	Oregon Department of Revenue	0.00	0.00	0.00
21U-4	Oregon Department of Revenue	0.00	0.00	0.00
21U-5	Oregon Department of Revenue	2,757.50	0.00	0.00
22U	City of Portland	60.00	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardily filed general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$43.14 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1U	Internal Revenue Service	0.00	0.00	0.00
1U-2	Internal Revenue Service	0.00	0.00	0.00
1U-3	Internal Revenue Service	0.00	0.00	0.00
1U-4	Internal Revenue Service	0.00	0.00	0.00
1U-5	Internal Revenue Service	43.14	0.00	0.00

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00